



# DORCHESTER COUNTY, MARYLAND TRAILER COURT TAX

(Pursuant to Article I, Chapter 144  
of the Dorchester County Code)



### DEFINITIONS: (See County Code for details)

**Trailer** - Any vehicle or structure permitting occupancy, with sleeping quarters, designed to be and/or mounted on wheels.

**Trailer Court** - Any area designed, maintained or intended to supply a location or accommodations for trailers for a charge.

**Rental Charge** - Any charge for the rental, leasing or use of any space for trailers in a trailer court.

**Trailer Court Tax** - Tax to be collected by trailer court operator from anyone paying a charge for use of a trailer space at the rate prescribed by law - currently 15% of the charge.

**Expense Credit** - A credit allowed against the Trailer Court Tax for the expenses of collection and remittance. Any operator who fails or refuses to collect the tax is not eligible for this credit.

**Net Tax Due** - The net taxes due to the County with this return after the expense credit.

**Interest** - Interest of 1% per month or fraction thereof applied to the net tax due for each month the remittance is late.

**Total Amount Due** - The total amount due to the County with this return after any interest for delinquent payment.

### FILING A RETURN AND PAYMENT OF TAX:

This return must be filed with the full payment of taxes due within 21 days of the quarter covered by this return - April 21st, July 21st, October 21st and January 21st.

A return will not be considered as timely filed unless all information is completed and remittance is included.

Make remittance payable to the order of DORCHESTER COUNTY. Mail the return, remittance, and all accompanying documents to: DORCHESTER COUNTY FINANCE DEPARTMENT, P.O. BOX 26, CAMBRIDGE, MD 21613. and remit the

### COLLECTION OF TAX:

Dorchester County may file a civil action to collect unpaid trailer court tax. Anyone found guilty of failure to collect and remit the tax shall be subject to a fine of \$100 and/or imprisonment for 30 days in the discretion of the court..

*Detach at perforation and return with remittance. Retain a copy of return for your records.*

## QUARTERLY TRAILER COURT TAX RETURN

Business Name: \_\_\_\_\_

Physical Address: \_\_\_\_\_

City, State, Zip: \_\_\_\_\_

Rental Charges:		For Quarter Ending:	
Trailer Court Tax @ 15%:		Spaces Rented:	
Less Credit @ 2%: (                    )		First month	
<b>Net Tax Due:</b>		Second month	
Interest :		Third month	
<b>Total Amount Due:</b>		<b>Total</b>	

**CERTIFICATION OF TAXPAYER:** I hereby certify that this return, including any accompanying schedules or statements has been examined by me and is, to the best of my knowledge and belief, true, correct and complete.

Signature of Owner, Partner, or Corporate Officer

Phone Number

Date

DORCHESTER

**DORCHESTER COUNTY  
PO BOX 66  
CAMBRIDGE MD 21613**